

**ROSA S. FORRESTER  
CLERK OF THE CIRCUIT COURT  
FOR THE  
COUNTY OF RICHMOND**

**REPORT ON AUDIT  
FOR THE PERIOD  
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

April 19, 2010

The Honorable Rosa S. Forrester  
Clerk of the Circuit Court  
County of Richmond

Board of Supervisors  
County of Richmond

Audit Period: January 1, 2009 through December 31, 2009  
Court System: County of Richmond

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court for this Court System and for the period noted above. Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies.

## Management's Responsibility

Court management has responsibility for establishing and maintaining internal controls and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Deficiencies in internal controls could possibly lead to the loss of revenues or assets, or otherwise compromise fiscal accountability.

We noted a matter involving internal control and its operation necessary to bring to management's attention. The matter is discussed in the section titled Comments to Management. Any response and written corrective action plan to remediate this matter provided by the Clerk is included as an enclosure to this report.

We discussed this comment with the Clerk and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:alh

cc: The Honorable J. Martin Bass, Chief Judge  
William E. Duncanson, County Administrator  
Robyn M. de Socio, Executive Secretary  
Compensation Board  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

## COMMENTS TO MANAGEMENT

We noted the following matter involving internal control and its operation that has led or could lead to the loss of revenues, assets, or otherwise compromise the Clerk's fiscal accountability.

### Properly Bill Locality for Court Appointed Attorneys

The Clerk failed to bill the locality for court-appointed attorneys representing defendants charged with local offenses. Section 19.2-163 of the Code of Virginia requires the Clerk to direct attorney payments to be paid by the jurisdiction charging the defendant. Because the Clerk failed to follow proper procedures, the Commonwealth incurred losses of \$271. The Clerk should work to establish appropriate procedures for future cases and recover previously paid Commonwealth funds from the locality for payment to the State Treasurer.

CLERK'S OFFICE OF THE  
**CIRCUIT COURT OF RICHMOND COUNTY, VA**

FIFTEENTH JUDICIAL CIRCUIT  
P.O. BOX 1000

CIRCUIT COURT  
HON. HARRY T. TALIAFERRO, III, JUDGE  
ROSA S. FORRESTER, CLERK  
SUSAN M. MARSH, DEPUTY CLERK  
CATHERINE H. CLARK, DEPUTY CLERK

**WARSAW, VA 22572**

(804) 333-3781

TERMS OF COURT  
FOURTH MONDAY IN JANUARY,  
APRIL, JULY AND OCTOBER

April 6, 2010

Mr. Walter J. Kucharski  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218

IN RE: Audit Period of 1-1-2009 to 12-30-2009

Dear Mr. Kucharski:

In reference to the above audit period, as soon as the auditors brought the posting errors in reference to 120 and 217 to my attention, I checked the files, corrected posting errors on FMS and billed the locality for \$270.50 (copy of bill attached).

I have put in place new procedures to assure that the court appointed attorney fees are posted to the correct entity. Criminal files will be flagged when case filed as to which entity should receive the fees. Also I will have a way to double check DC-40's before they are sent out for payment.

If you should need anything further in this matter, please feel free to contact me. I appreciate all the assistance and guidance your office has shown me throughout the years.

Sincerely,

  
Rosa S. Forrester, Clerk